

as

UNITED STATES TAX COURT

WASHINGTON, DC 20217

ROBERT L. BERNARD &  
DIOLINDA B. ABILHEIRA,

Petitioners

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent

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) Docket No. 5787-10.  
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**ORDER AND DECISION**

Our opinion in this case was filed August 1, 2012. A motion for reconsideration was filed September 7, 2012, and denied September 13, 2012. An order and decision was entered September 14, 2012. On September 25, 2012, the Court received a document entitled Petitioners' Amended Objections to Respondent's Computations and Petitioners' Amended Motion for Reconsideration and Petitioners' Amended Motion to Vacate Or Revise Decision. On September 26, 2012, the Court received a document entitled Petitioners' Amended Motion for Reconsideration. Petitioners' document received September 25 was an improper three-part document and included attachments that are not in evidence and cannot be considered in relation to the Rule 155 computations ordered by the Court. See Rules 54(b) and 155(c), Tax Court Rules of Practice and Procedure. Petitioners' amended motion for reconsideration repeats the nonsensical and scurrilous contentions in the previously denied motion for reconsideration. For example, petitioners complain that the Court directed, for an improper purpose, respondent to respond to a motion previously filed by petitioners seeking to reopen the record after the briefs were filed. If respondent

**SERVED** OCT - 5 2012

had not objected, the documents proffered by petitioners would have been received. However, respondent presented meritorious objections based on untimeliness and also demonstrated that the documents, even if in the record, would not aid petitioners. Petitioners have continuously made nonmeritorious accusations against respondent and the Court. See Order dated April 26, 2012.

Petitioners' current motions are not worthy of response, and that obligation will not be imposed on respondent. In addition to containing frivolous and groundless arguments, petitioners' motions suggest that this proceeding has been maintained primarily for delay. Petitioners are hereby advised that any further motions in this case or in any other proceeding pursued in this Court may invite a penalty not to exceed \$25,000 under Internal Revenue Code section 6673. Solely to allow petitioners' documents to be filed for the record, it is hereby

ORDERED that the order and decision entered September 14, 2012 is vacated. It is further

ORDERED that the Clerk of the Court shall file petitioners' motions received September 25 and 26, 2012, as of the date of this Order and as titled by petitioners. It is further

ORDERED that all of petitioners' pending motions are denied. It is further

ORDERED that respondent's computations filed August 28, 2012, are adopted as the findings of the Court for the reasons stated in respondent's response filed September 11, 2012. It is further

ORDERED AND DECIDED that there is a deficiency in income tax due from petitioners for the taxable year 2007 in the amount of \$36,950.00; and

That there is a penalty due from petitioners for the taxable year 2007, under the provisions of Internal Revenue Code section 6662(a), in the amount of \$6,640.40.

**(Signed) Mary Ann Cohen**  
**Judge**

ENTERED: OCT - 5 2012